

Department of the Treasury -- Internal Revenue Service

**Notice of Encumbrances Against or Interests in
Property Offered for Sale**

NOTE: The Internal Revenue Service does not warrant the correctness or completeness of the information listed and provides it solely to help the prospective bidder determine the value of the interest being sold. Bidders should, therefore, verify for themselves the validity, priority, and amount of the encumbrances against the property offered for sale. Each party listed below was mailed a notice of sale on or before (Date) 08/17/2009.

As of this date, the following are the encumbrances against or interests in the property (as described in the Notice of Public Auction or Notice of Sealed Bid Sale) that was seized for nonpayment of Internal Revenue taxes due from: (Name) TAXPAYER

Some of these encumbrances or interests may be superior to the lien of the United States.

Type of Encumbrance or Interest	Amount of Encumbrance or Interest	Date of Instrument Creating Encumbrance or Interest	Date and Place Recorded	Name and Address of Party Holding Encumbrance or Interest	Date of Information
Property tax lien	\$10,572.31	06/30/1994	12/31/2008 San Joaquin County Recorder, Stockton, CA	San Joaquin County Tax Collector, 24 S Hunter, Rm 303, Stockton, CA 95202	07/23/2009
Deed of Trust	\$0.00	06/01/1989	06/09/1989 San Joaquin County Recorder, Stockton, CA	Twin Peaks Investors, PO Box 90518, San Jose, CA 95109	04/30/2009
Deed of Trust	\$0.00	06/02/1989	06/09/1989 San Joaquin County Recorder, Stockton, Ca	Ken Lam and Judy Lam, 922 Graton St., Manteca, CA 95337	04/30/2009
Notice of Federal tax lien	\$946.66 666.95 2,153.67 6,988.81 1,391.72 3,016.34 1,811.64 386.21 94.10 335.89 253.80 3,484.58 18,109.17 41,618.34	12/08/2008 12/15/2008 03/23/2009 09/01/2008 09/01/2008 09/01/2008 09/01/2008 09/01/2008 03/02/2009 03/02/2009 03/13/2006 03/17/2008 11/24/2008 08/25/2008	04/15/2009 San Joaquin County Recorder, Stockton, Ca	Internal Revenue Service	07/23/2009
Notice of Federal tax lien	\$36,544.46	03/30/3008 04/21/2008	04/15/2009 San Joaquin County Recorder, Stockton CA	Internal Revenue Service	07/23/2009

Name	Hallie Lipscomb	Signature	Date 07/23/2009
Title	Property Appraisal Liquidation Spec		